



Annual Meeting & Reports  
for the Year Ending 26<sup>th</sup>  
November 2023



# 26<sup>th</sup> November, 2023

## AGENDA

1. Prayer
2. Apologies
3. Minutes of 2022 AGM
4. Reception of Parish Electoral Roll
5. Senior Minister's Report 2023
6. Reports of various ministries 2023
7. Budget for 2024
8. Elections
  - wardens, parish council, auditor, parish nominees to the incumbency committee
9. Prayer

All reports except the Financial Report and Budget are to be taken as read.

**St. Mark's Anglican church**  
Minutes of the Annual General Meeting  
Held on 27<sup>th</sup> November, 2022

- 1. Attendees:** 35 members in the building plus online  
Apologies: Graham Legge, David and Janice Winter, Anne Walsh

**Opened with prayer.** Lord, we are thankful for what has happened in the past year. We ask that in the coming year that we will discern God's will for our church.

- 2. Received the Minutes from 2021** Carried
- 3. Received the electoral roll for 2022.** 83 members Carried
- 4. All report taken as read**
- 5. Senior Ministers' report-** Andrew has difficulty remembering what has happened in 2022 possibly due to Covid. We are transitioning out of Covid and into the kind of church that we are becoming. Andrew is encouraged that God is leading us on this journey and a sense that God's hand is on us. Looking for a new start in 2023. There are a lot of changes about to happen on our staff team and we appreciate the way that they have contributed and look forward with open hearts to the ways that things will change. Are there any questions or comments about the reports?
- 6. Comment-** Stephanie Hanscamp wanted to affirm what Andrew had written in his report about working with other churches in the area. She confirmed that there are many parishes around that are struggling with numbers and are on the verge of closing.

- 7. Response** by Andrew- We are not in competition with other churches, but we can work with each other. In particular with youth, we could coordinate with services and events. Most other churches are struggling, and we should be working with each other to build up and encourage the Body of Christ. There is so much we can do to work with other and the possibilities are endless.
- 8. Financial Report** by Peter Crafter. There is a deficit in the budget as wages continue to exceed giving. The giving has been about \$25,000/ month. During Covid we benefited from Jobkeeper and that kept us able to afford the wages of many staff but since then there has been a deficit. Peter gave a special appreciation to Andy Walker who keeps the finances of the church in order.
- 9. Response-** Andrew's response. A special thanks to Peter Crafter who together with Andy Walker succeed in doing a great job in keeping the finances for the church in order. It is a story of transition. Please note the deficit is at the outer limits because it will depend on the circumstance with staff.

## **10. Election**

### **11.1 Auditor**

Peter Nutton and Associates, of Berwick will continue as auditors

### **11.2 Wardens**

Russell Soderlund and John Michelson

The 3<sup>rd</sup> warden, the Vicar's appointment, is Katherine Mitchell

### **11.3 Parish Council**

Peter Crafter, Ruth Johnson, Anne Anderton, Alyson Munzel,  
Daniel Inglis

Vicar's appointment- Trevor Garratt (after reception)

### **11.4 Incumbency Committee**

Iain Johnson, Adam van Leeuwen

## **11. Other Business**

Goodbye to Colin Lane and thank you very much.

Meeting ended after 23 minutes. YAY!

Ended with prayer from Rev. Andrew Bowles

# *Now to this year 2023...*

## **Senior Minister's Report 2023**

This past year has been probably the first 'normal' year in the life of our church since the beginning of the COVID pandemic in 2020. It is hard for me to believe, but I have now been the Vicar of St. Mark's for a longer period since the start of the pandemic than the time I had before it! But the cycles of our life together this year have been far more similar to the years before 2020. The difference is that we find that many people engage with church membership differently now, balancing the areas of their life in new ways, and connecting through digital means as well. I am also engaged in conducting funerals and other occasional services on a basis that is more like the regular pattern.

Just after our last AGM we had our Christmas season in 2022, with Emerald Carols by the Lake successfully run again, and our usual rhythm of Christmas celebrations. I'm thankful to everyone who puts in their contributions to these larger events and connecting with our community and I'm looking forward to this again next month.

This year I have been gradually working towards my impending time as the single member of clergy in the parish, as Vivianne and Jerome Dias have gone through the process of finishing up at St. Mark's and moving to their new roles. This is a significant change for me, not so much with regards to the amount of work I have to do

but with the different types of activities that I need to prioritise. I have particularly focussed this year on spending time with our Youth group and their team and families and understanding how we can move forward together. I am sure that in the coming year the shape of our life as a church in this season, and the types of activities that we conduct, will become more clear.

In our study of the Bible together in 2023 I have mostly drawn on series that I have prepared before, refreshing them and deepening our understanding of these books. In particular we have had our series on the Song of Songs and Ecclesiastes, and a series on the Parables of the Kingdom that Jerome and our lay preachers conducted in Term 1. In Term 4 we have considered Philippians and will progress to the Psalms before Christmas.

Another major event of the year was our first Alpha Course run since 2017, led ably by Vivianne and her team. We had around 30 participants over the different groups. This was a significant experience for a number of attendees, and a chance for many of our members to invite friends and have those helpful conversations.

This year we have done some significant work on the 'infrastructure' of our church in a number of areas. We have completed our Thanksgiving projects to refurbish the stage in the worship centre, the bathroom in the Children's Centre, and the blinds in the hall. Our goal is that our facilities would be welcoming and inclusive, fit for their purpose. There are other things that we can do when we have the resources. Another significant focus has been our Safe Ministry activities, continuing to roll out training and making sure that we are up to date with the checks and other needs for compliance in these matters. As the Treasurer and Wardens reports will show, we have also been focussed on bringing about a



budget that is balanced and on living within our means from now on.

## **Staff Team**

As you would be aware, this has been a year when we have seen significant change and some reduction in the staffing at St. Mark's. Late in 2022 we thanked Hollie Boniface as she finished her time as Children and Families Minister after eight years. Fortunately we were soon able to offer the role to Ally Lord van Leeuwen, who came on board at the start of the year after finishing up as Communications Director. Ally has brought her own perspective, pastoral interests and teaching experience to our children's ministry, and it has been encouraging to see her grow into the role.

Vivianne and Jerome Dias finished as our Assistant and Associate Ministers in September, after nearly five years at St. Marks along with Jonas, Asher and Seth. We were greatly pleased that they were called to be Co-Vicars at the newly combined parishes of Monbulk, Upwey and Belgrave Heights (our neighbouring parish), and we hope that we can continue to work together in the future.

Anne Benc has continued her faithful and joyful service in our Children's outreach programs this year, and it is wonderful to have her continue and to hear her own report for the year.

Ally Thompson has also continued to serve as our Parish Administrator and with an emphasis on pastoral needs and connections, undertaking a number of projects to keep us up to date with our obligations and to help our services and other groups run smoothly.

I thank all the staff for their dedicated work and the great atmosphere that they create around our office and the whole site, along with those who volunteer in the office and around the grounds.

## **Other Activities**

I was able to take a period of Long Service Leave in the middle of the year from May to July, which was a good time of refreshment and family time for me. I appreciate being able to access that kind of opportunity within my role.

I have spent some time this year advocating in our Diocese for reform in the area of the working conditions of clergy, and brought a successful motion to Synod in October asking for a review of working hours with the view to reducing the 'full-time' standard for clergy from six days per week to five. I believe that if we allow proper time for rest, then our work and the rest of our lives will benefit.

I have continued a conversation for the past few years with other churches in our area about how we might work together in ministry, sharing opportunities and resources. Of particular interest at the moment is how we might take a 'regional' approach to youth ministry. I hope that in the coming year this kind of approach will become more of a reality in the Hills.

The occasion of the referendum on the indigenous Voice to Parliament has sharpened my interest in this area of our national life, and what my own part might be in political and social issues that relate to the manifestation of the Kingdom of God in our midst. It was encouraging to talk with members of our congregation about these matters and sharing in our viewing of 'The Last Daughter'. In

the coming year I intend to pursue the development of an appropriate 'Reconciliation Action Plan' for St. Mark's.

## **Special Thanks**

As always there are many people to thank for their support and encouragement this year. I am thankful to our lay leadership team, particularly Russell Soderlund, John Mechielsen and Katherine Mitchell as Wardens, and the rest of the Parish Councillors. Also to Peter Crafter as Treasurer and Andy Walker assisting him as Bookkeeper. A number of our Councillors will need to step down this year to have the mandatory 'sabbatical' year, with our thanks and the hope that they might return another time.

Thanks are to be given to Magda Lane and the Op Shop Committee and volunteers for their wonderful service for another year, and all the unseen things they do for our church and for the Emerald community.

I want to highlight at the moment all those who help with the leadership of our worship services, particularly those who have put up their hands to help as service leaders now, and to Courtney Clowes and Nicole Lane for taking on the leadership of our music team.

## **2024 and Beyond**

The shape of the coming year at St. Mark's is something that is still forming in my mind. In recent years I have become used to the reality that the world does not respect our careful plans and strategies very much. I think that often the best thing to do is to know who we are and who God is and then to face the challenges of each day. I expect that we will spend time next year sharpening

our values and goals to identify particular things that we are being called to do and to be as a church in the Hills in this season. I am sure that many new opportunities and distractions will come our way in 2024 and I pray that we will face them with light-hearted faith and ‘the peace that passes understanding’.

As Isaiah 30:19-21 says:

*“People of Zion, who live in Jerusalem, you will weep no more. How gracious he will be when you cry for help! As soon as he hears, he will answer you. Although the Lord gives you the bread of adversity and the water of affliction, your teachers will be hidden no more; with your own eyes you will see them. Whether you turn to the right or to the left, your ears will hear a voice behind you, saying, “This is the way; walk in it.”*”

### **Report of Services AGM 2023**

Total Numbers for Year 2022-2023

1. Attendance- 4388
2. Communion-2085
3. Weddings- 0
4. Reception- 0
5. Funerals- 8
6. Baptisms- 4
7. Confirmation- 0
8. Christmas Services- 138
9. Easter Day- 101

# *Ministries at St. Mark's*

## **Warden's Report**

The Wardens are responsible for the St Mark's staff, buildings and finances. In reality, we act as a "sounding board" to Andrew, the finance team and Parish Council on these issues.

### **Staffing**

We would like to thank all of the people supporting St Mark's this year – staff, leaders and volunteers. It has been a wonderful year and we are blessed by the efforts of many people who serve our community faithfully.

This year has been a year of transition as we farewelled the Dias family, and Hollie Boniface from her role as Children's and Families Minister. Jerome and Viv have now commenced in their roles leading the parishes of Upwey, Belgrave Heights and Monbulk and we look forward to opportunities for collaboration between the parishes.

We were delighted to appoint Ally Lord van Leeuwen to fill the position of Children's and Families Minister earlier this year. Ally has been working tirelessly in this role and we are very grateful for her energy and enthusiasm for our children and their families. We would also like to thank Hollie for supporting Ally during this transition.

We would like to express our gratitude to our many volunteers. A number of our congregation have volunteered to support our parish as lay service leaders this year and Andrew has been working to support this team throughout the year. The service of all of our volunteers ensures that our ministry remains sustainable as our staffing levels decrease, and we consider ourselves very fortunate to have such a talented group of people willing to support our community!

## **Buildings**

We have continued to improve our buildings this year, with the renovation of our stage area and a new bathroom in the Children's centre. We are enormously grateful to the many people that were involved in these projects. In particular, we would like to thank Clare Hamilton, Ruth and Iain Johnstone, Anne and Allan (Michelangelo) Murray and Colin Lane.

Whilst neither will be particularly pleased with me (Katherine), I would like to thank Russell Soderlund and John Mechielsen also. Russell has worked diligently throughout the year (as he does every year) to manage and oversee the improvement of our facilities. He invests an enormous amount of time and energy into this process and we are incredibly grateful to him. John Mechielsen has also invested an enormous amount of time (and physical labour!) into our renovations. Thank you both – John, with help from Russell, led both the projects mentioned above. We would not be able to achieve nearly as much without your efforts.

The Wardens would also like to express our thanks to Andy Walker and Colin Lane, who are both hands-on operators and co-leaders of the maintenance program of St Mark's.

We have had two Working Bees this year. They were both aimed at general maintenance of our property and buildings and were important for keeping the place up to scratch. Working Bees with a good crowd in attendance get a lot of work done and are generally good fun for all those who join in.

Finally, we have been blessed to have a new Centre Link person (Michael Walker) start with us this year and we are grateful to Magda Lane, Colin Lane and Andy Walker for the appointment and Michael's day-to-day management.

## **Finances**

While the details of our financial position are presented elsewhere in this Annual Report, St Mark's has been running deficit budgets for the last few years and our decision-making regarding staffing has been in line with the need to return to a balanced budget. Acknowledging the effect of inflation on our economy at this time, we would like to thank you for your financial support.

Just like households, St Mark's faces increasing costs in all areas. As a church, our only source of finance is our people. We don't receive money from the Melbourne Diocese or the government. It's up to us to support our staff and the projects on which they work and we thank you for continuing to do so.

As Wardens we wish to thank and acknowledge Peter Crafter and Andy Walker for their work again this year in managing our finances. Both put a large amount of skill, time and effort into planning, monitoring and managing our money and we are very thankful for their efforts.

Katherine Mitchell, John Mechielsen, Russell Soderlund

Wardens

# **Children's Ministry Outreach Report 2023**

**POWERHOUSE KIDS, 5/6/ @ St Marks & Holiday Program.**

## **Powerhouse kids**

This year we have had some great connections with families and enjoyed watching the children grow in confidence and friendships. We have had a smaller group attend this year but have been encouraged with some of the more personal conversations and connections with the children.

Our large group from Macclesfield Primary have continued to attend with less children from Emerald Primary coming along this year. The personal connections of friends referring to come along is good and better than the very restricted advertising we are allowed to do in schools these days.

We started the year with a family dinner and will finish with another 'End of year' celebration.

The children have enjoyed some fun craft & cooking activities.

We have been blessed to have two of our youth on team who work hard to create some fun during our game activities.

Our story, memory verse, song and small group times are all different ways we share Gods love and word with the children.

As a Church we were able to welcome one of the Powerhouse families to Church for her baby brother's baptism.

Thanks to the wonderful volunteers who help share in this program and continue to faithfully serve our community.

Please pray for how we can continue to connect with children in the wider community.





## **5/6 @ ST MARKS**

The 5/6 group this year has been a loud energetic group growing in number which is very encouraging.

There has been plenty of games including giant earth balls, laser challenge, archery, water games but also a few art & cooking sessions as well as a gardening activity to learn and propagate plants. We always enjoy a conversation about life and faith during afternoon tea.

It's been wonderful to see kids bringing friends along who are then attending weekly. One new boy liked coming so much he has now bought a friend along as well.

Our variety of leaders helping serve each week bring different talents to share with the kids as well.

Pray that our Grade 6 children stay connected to the youth activities in 2024!

## Holiday Program

We ran two holiday programs this year, our first one in April being a Superhero theme.

The team and some of the children dressed up making for lots of fun. Learning though that Jesus is our real superhero was the backbone of the program.

September, we had a Lego Masters theme which had some fun challenges with Lego. Learning that Lego colours can remind us of who Jesus is. We had a mixture of Christian and non-Christian kids which is wonderful when getting into small group time.

One of the biggest joys is seeing children mix from different schools making new friends.

It's always wonderful to work with a dedicated team of volunteers for which I am very grateful. We are very blessed to be able to provide our community with these programs sharing God's hope and love with these young hearts.

Please Pray for all the families in our community that they will be open to sending their children to our outreach events. May God's Word be heard and continue to grow in their hearts.



# Children and Families Ministry Report 2023

## Kids Connect and Sparklers - Playgroup

The year in Children and Families Ministry, with has been a productive one.

### **St. Mark's Playgroups**

Both Tuesday and Friday playgroups have been running very well, with many meaningful and enjoyable times of sharing and caring among families. Though we have seen some long-term, key families move on this year, we have also welcomed new families to the Children's Centre, as well as several new babies too! It is so amazing, the opportunities playgroup offers to share life, and faith in a fun and supportive environment. I am extremely grateful for those who offer their time to be Christ in the community at our playgroups. Thank you.

During the year we have been blessed by the **Children's Centre** bathroom reno. It is absolutely wonderful to have a space that is bright, clean and suitable for family use. Much thanks to all who contributed to this upgrade.

In **Kids Connect** we started the year with a splash – our memory verse being Isaiah 58:11. A good choice, because the theme of going to God as our source of all good things has continued through the year. Here are some of the key topics we have explored over the year: the Parable of the Sower (Luke 11:28), through drama and small world craft. Moving on to learning about what communion is all about, culminating in a special teaching session with Jerome, and a 'love feast'. Over Easter, the children made a set of Easter story stones each, so they could share the good news of Easter with family and friends. On Psalm Sunday, all children were invited to join in with communion during an intergenerational service, which was very significant to many kids. We built-up to Pentecost, covering the origins of the early church, and what the benefits of a Spirit

filled life are. This led to one of our key celebrations in the year, which was the Pentecost Party. In the second half of the year, we have explored all the fruits of the Spirit (Galatians 5:22-23). It has been fun learning and worshipping through songs, and games, short videos and sharing time. Parents have been able to follow on at home, with the 'Make It Stick' sheets. We have been incredibly blessed by our volunteers. It has been a momentous effort by a few.

The Sparklers age group of 2-4yrs are no longer receiving a full program but are accessing the Children's centre with their parents Sunday mornings, where the service is streamed.

**Please pray for:** more team members to support the spiritual growth of the children of St. Mark's in 2024; wisdom in choosing curriculum for next year and for Christmas preparation We praise God for our young people and all the gifts they offer our community. What an encouragement they are!



## **OP Shop Report 2023**

We are grateful to GOD for the opportunity to serve our community for over 33 years.

The shop has experienced strong sales in the last 12 months and our takings were \$78,792.00.

All of this was donated to various causes after covering our minimal costs which are rubbish removal \$3800.00 and a very meager amount of rent of approx. \$100 per week which also covers power, insurance etc.

Implementation of EFTPOS facilities has certainly helped sales and re opening on Thursday afternoon. Of course the current financial situation are drawing more people into the shop helping them to afford clothing etc. that would have been beyond their reach.

During the year we have donated clothing to Mukti for Sri Lanka and a local charity in Upwey supporting homeless persons.

It was great to honor our many volunteers with a scrumptious lunch which was well attended.

Again we thank our faithful volunteers for their willingness to serve and enable us to support our local community in so many ways. We currently have 32 volunteers working for the shop.

GOD has again blessed the Op Shop in so many ways and we give thanks for his blessings.

OP Shop Committee..

Regular donations every quarter.

- CFA Emerald and CFA Clematis.
- SES Emerald.
- Youth and childrens work in our area.
- One off donations from our emergency Fund.
- Emerald Carols.

- Horses for humanity helping disadvantaged youth to gain confidence for life.
- Gift cards for families struggling financially.
- Turkie earthquake.
- Libya floods.
- Moroccan Earthquake.
- Foothills FTG meals for needy.

## **Pastoral Care Report 2023**

Pastoral care continues to occur within Small Groups, through friendships and as we hear of needs in the community.

### 1. Cards

Over 90 cards have been sent since last AGM. This includes bereavement, get well cards, congratulations and birthday cards. Thank you very much Miriam for this ministry.

### 2. Meals

Meals have been given to people who are unwell, or, have a family member unwell or have had an emergency. We are very grateful to the people who have made meals.

### 3. Visits

Pastoral visits have been made to the ill.

### 4. Prayer

It is a privilege to be a part of the prayer chain and bring to our Lord your requests.

Thank you!

Ally T

# **SYNOD REPORT**

Synod was held from 11 October to 14 October. The meeting was partly online and partly in person.

Reports tabled included:

- Jumbunna Episcopate (of which St Marks is a part) (Bishop Paul Barker) comprises 77 parishes, 2 Authorised Anglican Congregations and 2 other congregations. Matters of note include the appointment (of Jerome and Viv) to Monbulk, Belgrave Heights and Upwey. Several parishes have still not recovered to pre-pandemic levels. There are still 10 vacancies to fill.
- A paper on Parishes and their Boundaries, inviting discussion on the traditional role of parishes and their geographic boundaries and whether more flexibility should be considered given the high mobility of people nowadays and factors such as sharing resources.
- Safe Ministry Report stressing the importance of safe ministry to Church culture, that it is a whole of church responsibility, Safe Ministry Documentation and the roll out of Safe Ministry Training.
- Professional Standards addressing matters such as investigation of complaints of misconduct.
- Accessibility and Inclusion, including the proposed appointment of a Disability Inclusion Officer for the Diocese.
- Church Planting with an update on resourcing and planting of new churches across the Diocese.

Motions included:

- Strategies for supporting the work of lay people in daily ministry and mission.
- Evangelism, commending outreach courses such as Alpha.
- Setting up of new congregations and regret that some congregations have had to cease meeting.

- Request to reconsider the planned cessation of hospital chaplaincy services by the end of 2023, due to financial challenges.
- Proposal to review clergy working hours and to establish a 5-day working week for full-time clergy, instead of the current 6 days (proposed by Andrew Bowles).

#### Legislation included:

- Amendments to Diocesan Governance Legislation, to introduce greater consistency across the Anglican Diocese of Melbourne, the Melbourne Anglican Diocesan Corporation and the Melbourne Anglican Trust Corporation.
- Amendments to the Parish Governance Act 2013 to permit the Archbishop in Council to set parish boundaries, e.g., in situations where a parish and an Authorised Anglican Congregation are operating as substantially a single entity.
- Other amendments include a requirement for churchwardens to report to a parish AGM on the state of repair and usage of the vicarage and other residential property of the parish.
- Amendments to the Synod Act regarding who is eligible to be elected to the Synod, to allow persons to be elected to Synod who, although they may not live within the Diocese of Melbourne, are nevertheless on the electoral register of a parish within the Diocese of Melbourne.
- A Children's and Young People's Ministry Bill to establish a Steering Committee to oversee Children's and Young People's Ministry.
- A bill to relax in certain exceptional circumstances the requirement for a mandatory sabbatical after 6 years on holding offices, such as churchwarden or membership of the parish council.

#### Other business included:

- A presentation on the Voice to Parliament, the subject of the Referendum on 14 October.
- Presentations on the Diocesan Accounts 2022, Revised Budget for 2023 and Budget for 2024-26. The accounts for the Anglican Diocese of



Melbourne report a loss for 2022 of \$21m after allowing for further costs of the child abuse redress scheme of \$19m. Income of \$13m comes from a variety of sources, including parish assessments of \$5m. The revised budget for 2023 shows an operating deficit of under \$1m, reducing to near breakeven by 2026. The budget for 2024 includes an item 'Property Strategy' (net) Income \$8m; this relates to estimated profit on property sales. There is an allowance for \$4m per year for one church plant in each of 2024, 2025 and 2026.

- An update on the payment of claims for child abuse under the National Redress Scheme.

## Financial Report and Budget 2023

**Accounts** – the Church has reported a lower deficit than planned for the 2022-23 financial year due to giving and ministry income (including the Opp Shop) being higher than expected and expenses being tightly controlled.

**Budget** - The table compares the budget for 2023-24 with actual figures for 2022-23. A close to break-even budget is projected for 2023-24, based on projected staffing levels for the year ahead.

<b>Profit &amp; Loss</b>			
	<b>Actual 2022-23</b>	<b>Actual 2021-22</b>	<b>Budget 2023-24</b>
<b>Income</b>			
Cost sharing	\$15,028	\$7,200	\$17,800
Ext funding	\$0	\$11,500	\$0
Ministry income	\$49,786	\$29,893	\$46,000
Giving	\$329,098	\$312,788	\$345,000
Other income	\$1,960	\$1,609	\$1,500
<b>Total income</b>	<b>\$395,872</b>	<b>\$362,990</b>	<b>\$410,300</b>
<b>Costs</b>			
Assessment	\$45,459	\$45,467	\$50,000
Ministry costs	\$14,905	\$25,583	\$34,000
Missos support	\$33,174	\$31,260	\$34,500
Overhead costs	\$41,986	\$32,701	\$39,365
Property costs	\$14,065	\$17,043	\$52,000
Salaries	\$289,787	\$315,686	\$193,494
<b>Total costs</b>	<b>\$439,376</b>	<b>\$467,740</b>	<b>\$403,359</b>
<b>Net surplus/deficit</b>	<b>-\$43,504</b>	<b>-\$104,750</b>	<b>\$6,941</b>

## Notes to Accounts and Budget Income

- Cost sharing – contributions towards costs such as utilities from Echo and the Opp Shop.
- Ministry income – contributions from the Opp Shop, Kids Ministry and Youth Outreach.
- Giving – offerings and EFT giving (mainly EFT). Giving is budgeted to show a modest increase.
- Other income – assumed to be insignificant.

## Costs

- Assessment – financial contribution to the Diocese, based on current statements.
- Ministry costs – cost of running Church programs, worship etc., including a \$14k contribution to Youth ministry with local churches and \$10k for a student for one day a week to assist on projects.
- Missions support – the Church's tithing (missionaries etc.) and donations to external projects.
- Overhead costs – costs of operating the church, including utilities, insurance, IT.
- Property costs – capital costs, repairs, and maintenance, including \$18k for general repairs, \$10k contribution towards solar for the church and \$24k (\$2k monthly) to be set aside for future maintenance work.
- Salary costs – clergy and staff salaries, superannuation, housing and other benefits. Staffing levels have been updated to reflect the staff plan for the coming financial year.

The Balance sheet shows the Church's cash balance and other liabilities.

## Balance Sheet

	30/09/2023	30/09/2022
<b>Assets</b>		
Cash at bank	\$222,067	\$274,265
<b>Total assets</b>	<b>\$222,067</b>	<b>\$274,265</b>
<b>Liabilities</b>		
Contra accounts	-\$6,535	-\$6,012
Emergency Fund	-\$4,834	-\$1,216
GST receivable	\$1,945	\$2,321
Carols funding	-\$5,064	-\$166
Thanksgiving	-\$6,782	-\$5,635
Payroll liabilities	-\$15,522	-\$34,197
Welfare in Trust	-\$6,955	-\$7,535
<b>Total Liabilities</b>	<b>-\$43,747</b>	<b>-\$52,440</b>
<b>Net Assets</b>	<b>\$178,320</b>	<b>\$221,825</b>

Andy

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS:**  
**ST MARKS ANGLICAN CHURCH EMERALD**

## **Report on the financial report**

I have audited the accompanying financial report, being a special purpose financial report of St Marks Anglican Church Emerald, which comprises of the Balance Sheet as at 30<sup>th</sup> September 2023, the Profit & Loss Statement, and notes to the accounts comprising a summary of significant accounting policies, other explanatory information and the committee's report.

## **Committee's responsibility for the financial report**

The committee of the association is responsible for the preparation of the financial report and has determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the *Australian Charities Not-for-Profits Commission Act 2012*. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

## **Auditor's responsibility**

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view, to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern assumption of accounting and conditions that may cast significant doubt on the Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether, the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the committee and management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

### **Independence**

In conducting my audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

### **Auditor's opinion**

In my opinion, the financial report of the association has been prepared in accordance with the *requirements of the Australian Charities Not-for-Profit Commission requirements*:

- a) giving a true and fair view of the entity's financial position as at 30<sup>th</sup> September 2023 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards as referred to in Note 1 to the financial statements.

### **Basis of accounting and restriction on distribution**

Without modifying my opinion, I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist St Marks Anglican Church Emerald to meet the requirements of the *Australian Charities Not-for-Profit Commission*. As a result, the report may not be suitable for another purpose.

W NUTTON.



REGN COMPANY AUDITOR 7915  
19 October 2023